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the statements of German agrarian protectionists; not because these statements can go unchallenged, but because they are the result of a searching inquiry into the fundamentals of national economic existence; although largely one-sided they reveal many valuable facts and present many interesting deductions, the consideration of which may dampen somewhat the neo-mercantilistic enthusiasm of those who see in foreign commercial expansion the main factors of national strength, prosperity and progress.

Dr. Mender's own position regarding free trade and protection is restated by him a number of times in the course of his discussion; he rejects protective duties both because they cannot remove the difficulties besetting industrial states and because by increasing the power of the capitalistic class they retard the realization of his ideal. This ideal is socialized production. Social control of industries will end the ruthless exploitation of labor and thus insure a steady growth of national consumption; foreign trade will continue because of the varied demands of our civilized existence, but the feverish search for new markets by overexpanding capitalism will cease and the whole national life will become more normal.

SIMON LITMAN.

*University of Illinois.*

#### NEW BOOKS

ADAM, H. *L'amortissement de la dette publique.* (Paris: Giard & Brière. 1916. 6 fr.)

BOSC, H. *L'impôt sur le revenu.* (Paris: Giard & Brière. 1916.)

CHU, C. *The tariff problem in China.* Columbia University studies in history, economics and public law, vol. LXXII, no. 2. (New York: Longmans. 1916. Pp. 191. \$1.50.)

CRAVEN, B. and R. O. EVERETT. *Federal income tax; a plain presentation of the complex law for the benefit of the lawyer and the business man.* (Raleigh, N. C.: Edwards & Broughton Prtg. Co. 1916. Pp. xii, 439. \$3.)

EINAUDI, L. *Corso di scienza delle finanze.* Third edition, revised. (Torino: Bocca. 1916. 15 l.)

The second edition of Einaudi's treatise, compiled by his pupil Necco, lately dead in battle, was published just before the war broke out. The new edition, for which the author alone claims responsibility, has a much changed appearance, due partly to the war itself.

First of all, the volume is shorter. The entire last book of the

second edition, "Finanza Straordinaria" is cut away and relegated to an independent work, "La finanza della guerra e delle opere pubbliche." In addition about a quarter of the volume has been removed, a little here and a little there, and new matter substituted, and almost every page of the treatise has undergone at least verbal changes. So the work is revised as well as shortened. The alterations of form and content show least in the introductory book I; to this part has been added a section on the public nature of the manufacture of arms and munitions. Book II and III of the old edition are now, however, combined into book II, dealing with the theory of taxation. From this book is now excluded almost an entire chapter on others' theories. The whole volume, it may be said, has gained in simplicity and directness by the reduction of all historical material and of the discussion of other economists' theories, since these matters could not be satisfactorily managed in the general treatise. Book III, now the final book, dealing with the Italian system of taxation, contains the chief additions of the revised volume, essentially, a chapter on the several new kinds of tax growing out of the war. These taxes the author expects to be permanent in Italy. Comprising exactly one half of the entire volume, this book is an authoritative analysis of the Italian tax system. As a whole, Einaudi's treatise is a notable product of contemporary Italian economic scholarship.

R. F. FOERSTER.

LECOUTURIER, E. *L'impôt sur le revenu. Commentaire de la loi du 15 juillet 1914 et du décret du 15 janvier 1916.* (Paris: Marchal & Godde. 1916.)

MUNRO, W. B. *Principles and methods of municipal administration.* (New York: The Macmillan Company. 1916. Pp. xi, 491. \$2.50.)

While this volume is devoted in the main to questions of municipal organization and administration, it contains brief discussions of a variety of economic questions, such as water-supply finance, sewerage finance, the cost of public lighting, contracts with public lighting companies, public and private ownership of such companies, police expenditures, fire loss, and school finance. The last chapter, comprising 76 pages, devoted to the general question of municipal finance, contains, in addition to a summary of the facts of municipal revenue, expenditure and debt, and of new sources of revenue recently proposed, a useful account of administrative organization and practice in financial matters, and would serve as an excellent introduction to the subject for a student beginning the study of municipal finance. The descriptions of methods of assessing real estate and of budget-making are particularly good.

Some of the author's statements and interpretations are, however, open to question. It is certainly questionable whether high cost of government is the principal cause of high cost of living (p. 404); whether all municipal taxes are distributed throughout the community, as seems to be implied on the same page; and

whether total revenues, including gross earnings, not "gross profits" (p. 406), of municipal enterprises furnish a satisfactory basis for calculating the relative importance of direct taxes as sources of municipal revenue in the United States, England and Germany (pp. 406-407). Available statistics do not support the statement (p. 408), "Throughout the United States today, however, the practice of putting both state and local taxes on the same thing is becoming more common." The proportion of state revenues coming from the same sources as local revenues has continuously declined from 1880 to 1913. The writer can find no basis for the statement (p. 412, note) that Rhode Island cities are required by law to publish their assessment lists. The city of Providence does not publish such a list. The Oregon law of 1910 was repealed in 1912 and will not, therefore, furnish an object lesson in connection with local option in taxation (p. 431).

H. B. G.

PERKS, F. *Taxation by valuation and the evils thereof*. (London: Doherty. 1916. Pp. 163. 2s.)

PIGOU, A. C. *The economy and finance of the war. Being a discussion of the real costs of the war and the way in which they should be met*. (London: Dent. 1916. Pp. 96. 1s.)

SANDERS, W. *The practice and law of excess profits duty*. (London: Gee. 1916. Pp. 89. 1s. 6d.)

SNELLING, W. E. *Income-tax tables and guide to the deduction of tax from dividends, interests, etc.* (London: Pitman. 1915. Pp. 177. 5s.)

TANGORRA, V. *Trattato della scienza della financia*. (Milan: Societa editrice libraria. 1915.)

WRIGHT, H. C. *The American city. An outline of its development and functions*. (Chicago: McClurg. 1916. Pp. 178. 50c.)

Though brief and highly condensed, this is on the whole a well-proportioned outline of municipal government, and should serve two distinct needs—of those desiring a compact introduction before making a detailed study of the subject, and of those who will find useful a handy summary of a field with which they are already familiar. Practically every topic within the scope of municipal organization and administration is at least touched upon, while special attention is devoted to two matters of large present-day concern: first, finances, including taxes and other sources of revenue, as well as expenditures and their control; and, second, municipal undertakings and their regulation, particularly lighting and transportation. As a rather minor criticism, it may be noticed that some of the statistics are not so recent as might be expected in a book published as late as February, 1916. A short but excellent bibliography concludes this commendable handbook.

C. F. A. CURRIER.

YOUNG, A. N. *The single tax movement in the United States.* (Princeton: Princeton Univ. Press. 1916. Pp. x, 340. \$1.50.)  
To be reviewed.

*Customs tariff of Venezuela.* Tariff series 33. (Washington: Bureau of Foreign and Domestic Commerce. 1916. 10c.)

English translation of the official Spanish text of the law of 1915.

*The finance acts of 1915. An annotated reprint of the income tax provisions of the new acts.* (London: Gee. 1916. 1s. 6d.)

*A handy guide for Ohio taxpayers.* (Columbus, O.: State Board of Commerce. 1916. Pp. 55. 25c.)

## Population and Migration

### NEW BOOKS

BREND, W. A. *Enquiry into the statistics of deaths from violence and unnatural causes in the United Kingdom.* (London: Griffin. 1915. 3s. 6d.)

BOUVÉ, C. L. *A treatise on the laws governing the exclusion and expulsion of aliens in the United States.* (Washington: Byrne. 1916. Pp. 918. \$6.50.)

CRAWFORD, R. *The immigrant in St. Louis. A survey.* Studies in social economics, vol. I, no. 2. (St. Louis: Missouri School of Social Economy. 1916. Pp. 108. 50c.)

An excellent example of a local monograph, and of the kind of "survey work" which should be undertaken in all of our larger American cities. Miss Crawford takes up in successive chapters the history of immigration to St. Louis, the housing of the immigrant in St. Louis, his occupation, education, naturalization, and relation to the city's institutions and its life generally. The final chapters are devoted to the work of religious and philanthropic agencies dealing with the immigrant in St. Louis. The monograph is clearly and interestingly written. Appended to it, and increasing its value, is a list of practical suggestions regarding the problems of which the monograph treats, forming a social program for St. Louis in her future dealing with the immigrant.

C. A. E.

WARNE, F. J. *The tide of immigration.* (New York: Appleton. 1916. \$2.50.)

## Social Problems and Reforms

### NEW BOOKS

BONGER, W. A. *Criminality and economic conditions.* Translated from the French by HENRY P. HORTON. (Boston: Little, Brown. 1916. Pp. 706. \$5.50.)

BRECKINRIDGE, S. P. and ABBOTT, E. *The delinquent child and the home.* (New York: Survey. 1916. \$2.)